

**Illinois Department of Revenue
Regulations**

Title 86 Part 110 Section 110.155	Course and Examination Requirements for Board of Review Members
--	--

TITLE 86: REVENUE

**PART 110
PROPERTY TAX CODE**

Section 110.155 Course and Examination Requirements for Board of Review Members

- a) Scope
 - 1) This Section applies to all counties except St. Clair County, which elects a Board of Review under Section 6-35 of the Property Tax Code [35 ILCS 200/6-35] and has no course or examination requirements.
 - 2) In order to be eligible to serve as a Board of Review member, interested persons must fulfill the appropriate course and examination requirements specified in subsections (b) and (d) of this Section based on the eligibility requirements set forth in Article 6 of the Property Tax Code [35 ILCS 200/Art. 6] (see Public Act 90-552, effective January 1, 1999).
- b) Course and Examination Requirements (see Illustration A)
 - 1) Course Requirements in Non-Commission Counties with Fewer Than 100,000 Inhabitants: Within one year after taking office, each member of the Board of Review must successfully complete a basic course in assessment practice approved by the Department as required by Section 6-10 of the Property Tax Code [35 ILCS 200/6-10]. Successful completion of the course includes passing the examination that is given as part of the course.
 - 2) Course Requirements in Cook County: Within one year after taking office, each member of the Board of Review, must successfully complete a basic course in assessment practice approved by the Department as required by Section 6-10 of the Property Tax Code [35 ILCS 200/6-10]. Successful completion of the course includes passing the examination that is given as part of the course.
 - 3) Course and Examination Requirements in Non-Commission Counties with Fewer Than 100,000 Inhabitants in which the County Board by Resolution Has Required Board Members to Take an Examination in Addition to Taking the Course: Prior to taking office, each member of the Board of Review must successfully complete a basic course in assessment practice approved by the Department as required by Section 6-10 of the Property Tax Code. Successful

completion of the course includes passing the examination that is given as part of the course. In addition, prior to taking office, each member of the Board of Review must pass the examination prepared and administered by the Department to determine his or her competence to hold office as required by county board resolution under Section 6-10 of the Property Tax Code.

- 4) Examination Requirements in Non-Commission Counties with 100,000 to 3,000,000 Inhabitants: Prior to taking office, each member of the Board of Review must pass the examination prepared and administered by the Department to determine his or her competence to hold office as required by Section 6-10 of the Property Tax Code.
- 5) Examination Requirements in Commission Counties: Beginning January 1, 1999, for Boards of Review convening for the 1999 assessment year and thereafter, all County Commissioners, prior to serving as the Board of Review, must pass the examination prepared and administered by the Department to determine their competence to hold office as required by Sections 6-30 and 6-32. If the County Commissioners do not serve as the Board of Review, but instead appoint three Board of Review members, each appointee, prior to serving as the Board of Review, must pass the examination prepared and administered by the Department to determine his or her competence to hold office as required by Sections 6-30 and 6-32 of the Property Tax Code.

c) Course Grades

- 1) A person taking the examination for the course will be presented with a grade notification letter from the Department showing his or her numerical score.
- 2) A numerical score of 70% or more correct is a passing grade for the course.

d) Examination Requirements

Except as otherwise provided in subsection (k) of this Section, in order to be eligible to serve as a Board of Review member, interested persons must fulfill the appropriate examination requirements specified in subsections (b)(4), (5), and (6).

e) Examination Requests by Counties

- 1) Examination Requests in Non-Commission Counties that Appoint a Board of Review: If the presiding officer of the County Board does not intend to reappoint a member of the Board of Review or reappoint a person whose eligibility is established based on continuous service under subsection (k) or appoint a person from the list of people who have passed the examination maintained by the Department, then the presiding officer of the County Board must make a written request for the Department to give the examination in that county.
- 2) Examination Requests in Non-Commission Counties that Elect a Board of Review: If a person not currently on the list of people who have passed the

examination maintained by the Department files nomination papers to run for election to the Board of Review, unless his or her eligibility is otherwise established based on continuous service under subsection (k), then the County Clerk must make a written request for the Department to give the examination in that county. The request for the examination must be made no later than 5 calendar days after the deadline for filing nomination papers for election.

- 3) Examination Request in Commission Counties: If the County Commissioners intend to serve as the Board of Review and any County Commissioner is not eligible because that Commissioner is not on the list of people who have passed the examination maintained by the Department and that Commissioner is not eligible based on continuous service under subsection (k), or if the County Commissioners do not intend to reappoint a person whose eligibility is established based on continuous service under subsection (k) or appoint a person from the list of people who have passed the examination maintained by the Department, then the chairperson of the County Board of Commissioners must make a written request for the Department to give the examination in that county.
 - 4) The Department will administer the examination in a county within 30 calendar days after receipt of a written request made in a manner consistent with the requirements of this subsection (e) or by such later date as is mutually agreed to by the Department and the public official who requested the examination. However, the examination is subject to cancellation by the Department in accordance with subsections (f)(3) and (h)(3).
- f) Publication Procedures for County-Requested Examinations
- 1) The public official who requests the examination be given must cause a notice prescribed by the Department to be published, at county expense, in a local newspaper of general circulation in the county at least 14 calendar days before the examination is scheduled.
 - 2) The published notice must set forth:
 - A) the date, time, place and purpose of the examination;
 - B) the name, location and office hours of a public official in the county to contact for an application form and study materials and for making arrangements to accommodate the needs of a handicapped individual;
 - C) the name, location, and office hours of a public official in the county accepting completed application forms; and
 - D) the registration deadline for the examination.
 - 3) Proof of publication must be submitted to the Department by 10:00 A.M. of the State business day before the examination is scheduled. Proof of publication

consists of a copy of the published notice and a certification from the newspaper showing the date of publication. If proof of publication is not submitted or is submitted in an untimely manner, the Department will cancel the scheduled examination.

g) Location of Examinations

- 1) The examination will be scheduled by the Department at a handicap-accessible location in a county when that county requests an examination in a manner consistent with the requirements of subsections (e) and (f).
- 2) Locations and examination dates for regional examinations under Section 6-32 of the Property Tax Code [35 ILCS 200/6-32] will be determined by the Department.

h) Examination Registration Procedures for County-Requested Examinations

- 1) A person may register for and take the examination in any county where it is scheduled to be given by the Department.
- 2) Interested persons must register for the examination by delivering a completed application form to the public official specified in the published notice by 10:00 A.M. of the State business day before the examination is scheduled.
- 3) If no person has registered for the examination by 10:00 A.M. of the State business day before the examination is scheduled, the public official who requested the examination must immediately notify the Department by telephone or facsimile. The examination may be cancelled at the discretion of the Department.
- 4) If the examination is held, the Department will accept application forms until the end of the examination. Any person who arrives late to the examination will be given no additional time in which to register and take the examination beyond the hour specified by the examiner at the beginning of the examination.
- 5) All persons who register for the examination must specify at least one county for certification of the examination results on the application form.

i) Examination Scores

- 1) A person taking the examination will be presented with a grade notification letter from the Department showing his or her numerical score.
- 2) A numerical score of 70% or more correct is a passing grade for the examination.
- 3) If a person re-takes the examination, the most current examination result supersedes that of any previous examination result.

- 4) A passing grade will be valid for a three-year period commencing with the day the examination was given. In non-commission counties, if the three-year period has not expired as of the date nominating papers are filed for the office of Board of Review or an appointment is made to the Board of Review, a person will be deemed to have fulfilled the examination requirement even though the three-year period may expire between the date nominating papers are filed or an appointment is made and the date the person takes office as a Board of Review member. In commission counties, if the three-year period has not expired as of the date nominating papers are filed for the office of County Commissioner or an appointment is made to the Board of Review, a person will be deemed to have fulfilled the examination requirement even though the three-year period may expire between the date nominating papers are filed or an appointment is made and the date the Board of Review first convenes for a new tax year.

j) Certification and Maintenance of Examination Results

- 1) Within 30 days after the examination, the Department will certify the name of each person passing the examination to the County Clerk of any county specified by that person on the application form.
- 2) A person who has passed the examination may make a written request for certification by the Department of his or her passing examination results to the County Clerk of any county. The Department will make the certifications within 30 days after receiving the written request provided the passing grade is valid at the time of the request.
- 3) The Department will maintain a statewide list of persons who have passed the examination.

k) Examination Eligibility Based on Continuous Service

- 1) Notwithstanding the provisions in subsection (i)(4), a person who has been legally appointed or elected or has legally served as a regular Board of Review member in any county for which an examination was required at the time of service is eligible for appointment or election or service in any county for the immediately succeeding term and each consecutive term for that office thereafter, without further examination.
- 2) A person who has been legally appointed or elected as a regular Board of Review member in any county for which an examination was required at the time of service is also eligible for appointment as an additional member in any non-commission county under Section 6-25 of the Property Tax Code [35 ILCS 200/6-25], without further examination, to hear complaints in an emergency situation during the session of the Board of Review next succeeding the expiration of his or her regular term and during the session of the Board of Review in each consecutive year thereafter.

- 3) A person who has been legally appointed as an additional member to hear complaints in an emergency situation in any non-commission county for which an examination was required at the time of service under Section 6-25 of the Property Tax Code [35 ILCS 200/6-25] may be appointed to serve only until final adjournment of the Board of Review then in session. However, he or she may be reappointed as an additional member in the same or another non-commission county without further examination in the next succeeding year and he or she may be appointed or elected as a regular member in any county without further examination for a term beginning in or immediately following the year for which he or she served as an additional member.

(Source: Amended at 24 Ill. Reg. 2428, effective January 25, 2000)